



# Application for Agricultural Classification of Lands

See instructions printed on back of applicant's copy

This application must be submitted to the local Department of Revenue office by the first Monday in June or within 30 days after receiving a notice of assessment from the Department of Revenue, whichever is later.

Applicant's complete name and mailing address:

Geo Code:

Assessment Code:

Daytime phone number  
( )

Evening phone number  
( )

Describe the complete legal description of the parcels in this application. Include the township(s), range(s) and section number(s) in your legal description. (Attach an additional page if the legal description does not fit within the space below.)

I submit the following information in support of this application

- ☐ Yes ☐ No
1. Do you have a Farm and Ranch Reporting Form (reporting livestock, farm machinery and other business equipment) on file with the local DOR office for the land described in this application.
- ☐ Yes ☐ No
2. If the application is for multiple parcels of land, is each parcel in the **same** ownership and **actively** devoted to producing crops or livestock. If yes, please attach a letter of explanation of the agricultural activity on each parcel (See instructions on back.) ☐ **Nonapplicable**
3. If the land produced food, feed, fiber commodities, poultry, bees, biological control insects, fruits, vegetables, sod, ornamental or nursery stock, or horticultural crops in the past year, how much **gross** income did you market from any of these products? \$ (See instructions on back.)
- ☐ Yes ☐ No
4. If you did not market any of the agricultural products listed in question 3, were any of the agricultural products consumed by people, livestock, or other animals in the agricultural operation and therefore you have no receipts demonstrating income? (If yes, attach documentation of the crop(s) and the quantity consumed.)
5. If the above land was actively devoted to livestock use in the past year, how many animal unit months (AUM's) of livestock carrying capacity does the grazing land currently support AUM's. (See instructions on back.)
- ☐ Yes ☐ No
6. Do you lease land from a different ownership (lessor) as a part of your agricultural operation? (If yes, attach an explanation of the contribution leased land provides to the land that you own in this application.
- ☐ Yes ☐ No
7. Are the lands described in this application leased to a different party (lessee)?
8. If your source of income is crops, indicate if the crops are ☐ grown in the ground or ☐ grown in containerized units on the land described on this application. (See instructions on back.)
- ☐ Yes ☐ No
9. Are you claiming "production failure" on the land? If yes, which of the following caused the production failure? ☐ drought ☐ fire ☐ hail ☐ flood ☐ excessive rain ☐ grasshoppers and other insect infestations ☐ frost on (indicate date) Attach documentation.
- ☐ Yes ☐ No
10. Do you intend to delay marketing of the products to gain an economic advantage? If yes, Indicate the time period you intend to delay marketing: From to (The delay may never exceed twelve months.)
- ☐ Yes ☐ No
11. Are there any covenants, deed restrictions or conservation easements associated with the land that prohibit agricultural use? If yes, please provide a copy of the restrictions.
- ☐ Yes ☐ No
12. Is there a conventionally constructed home, mobile home, manufactured home, seasonal home or cabin on this land?
- ☐ Yes ☐ No
13. Is any portion of the acreage used as a commercial or industrial site? If yes, indicate how many acres.
14. If the land was actively devoted to agriculture during the past year, how many acres were used for: grazing dry farm wild hay timber irrigated crops cultivated Christmas tree farming fruit orchard

Applicant's signature: Date signed:

For Department of Revenue Office Use Only

Reason for Decision:

Date application received:

Class 3 (Agricultural) ☐ Approved ☐ Disapproved  
Class 3 (Non-qualifying agricultural land) ☐  
Class 4 (Residential, Commercial, or Industrial) ☐  
Class 10 (Forestland) ☐

Date review mailed to applicant:

Reviewer's signature: Date signed:

# Instructions for Application for Agricultural Classification of Lands

(All sections of this form must be completed and legible)

**Name of Applicant:** List the name of the property owner. Only the property owner of record or their agent is allowed to make application for agricultural classification of lands. Complete separate applications for any land parcels in a **separate** ownership.

**Mailing Address:** List the complete mailing address where the property owner of record will receive mail.

**Question 1:** All agricultural land must have a farm and ranch reporting form on file with the local DOR office. If you do not have a farm and ranch reporting form (PPB-3) on file with the local DOR office, your land is **not eligible** for agricultural classification. This form lists personal property used in the agricultural business. Even if the property has less than \$5,000 in personal property, a new farm and ranch reporting form must be filed whenever the land changes ownership. There is no personal property tax on livestock, however livestock is reported on the reporting form for the purpose of calculating the per capita tax.

**Question 2:** Answer yes to this question if the application is for more than one parcel of land. "Same ownership" means one party owns two or more parcels of land when the title is solely in the party's name or names; the party has received title in the parcels by a transferring instrument such as a deed, contract for deed, or judgment; and the party has the present right to possess and use the parcels. An example of the same ownership is: John Doe owns parcel A and John Doe also owns parcel B. Examples of different ownerships are: John Doe owns parcel A and his wife Mary Doe owns parcel B or John Doe owns parcel A and John and Mary Doe own parcel B or John Doe owns parcel A and the John Doe Farm and Ranch Company owns parcel B.

**Question 3:** If the answer to Question 3 is yes, you must provide proof of agricultural income from the previous year. Acceptable proof includes sales receipts, canceled checks, a copy of your income tax statement, or other bona fide written evidence of sales transactions. Parcels totaling 20 to 160 acres may also include lease or rental income or income from the Federal Conservation Reserve Program (or its successor program) payments.

**Question 4:** Answer yes to Question 4 if people or livestock consume the agricultural product(s) produced from the land. For example, if you possess hay that is consumed by livestock, you would not produce marketing receipts for the hay production. However, the value of the hay consumed by the livestock is considered agricultural income. Indicate the type of crop, animal or animal product consumed and the quantity that is consumed. Acceptable proof includes a written estimate of the weight or quantity of food or animal fiber produced by the land, an affidavit from the county brand inspector or meat packing plant (animal fiber) or a visual affirmation by the county appraiser.

**Question 5:** If the answer to Question 5 is yes, you must provide an accurate estimate of how many animal unit months (AUM's) of livestock carrying capacity that the land supports. Carrying capacity is the amount of grazing that a pasture will sustain without injurious effect to vegetative growth, due to the qualities of the soil and the environment where it occurs. An animal unit is equivalent to a 1000-pound animal. Any animal can be converted to a 1000-pound animal equivalent. An animal unit month means one animal unit grazing for one month. In other words, one animal unit represents the amount of forage needed to properly nourish one animal unit (1000-pound animal equivalent) for one month without injurious effect to vegetation on the land. A nine-month grazing season shall be the basis for calculating the number of animal units based on carrying capacity. The carrying capacity may be based on the United States Natural Resource Conservation Service (NRCS) soil survey. If a soil survey does not exist, the carrying capacity may be based on an estimate by the county agricultural extension agent. Overgrazing or severe weed problems may reduce your current carrying capacity below estimates provided by the NRCS. The following example demonstrates how to calculate the total number of AUM's of carrying capacity of your grazing land. Assume that the grazing land on your property is 20 acres in size and the per-acre carrying capacity is rated at 0.67 AUM's per acre. The land can support 13.3 AUM's (20 acres multiplied by 0.67 AUM's per acre = 13.3 AUM's). Attach a NRCS affidavit or a detailed explanation of your land's total AUM carrying capacity to this application.

**Question 6:** Agricultural eligibility is based on ownership. Crop income or livestock carrying capacity acquired from leased land in a different ownership should not be included in this application.

**Question 7:** Crop income is based on the crop production produced on the land described in this application. The value of the crops produced by the lessee is usually higher than the lease payment to the lessor (landowner). Use the lessee's actual crop production from the land on this application if that value is higher than the lease payment to the landowner.

**Question 8:** Crops grown in the ground have unrestricted root systems that are directly nourished by soil on the property. Containerized crops are plants that have their root systems nourished or supported in containerized units. Examples of containerized crops are tomatoes grown in greenhouse flats and nursery stock grown in plastic containers or maintained in burlap bundles.

**Question 9:** The circumstances that require a production failure claim must be made in writing. Provide income or production data that occurred in the year prior to the loss. Overgrazing and other poor agricultural and horticultural management practices will not be considered sufficient intervening causes of production failure. Attach a detailed explanation to this application.

**Question 10:** A marketing delay for economic advantage may not exceed 12 months from the initial date of application for agricultural classification. The applicant must still provide proof of production.

**Question 11:** If the answer to Question 11 is yes, please include a copy of the covenants, deed restrictions or conservation easements that address the specific restrictions to the land.

**Question 12:** A residence includes all conventionally constructed homes, mobile homes, manufactured homes, and seasonal homes and cabins that are used for recreational purposes.

**Question 13:** There are situations where commercial or industrial operations are located on agricultural parcels of land. Examples include dude ranches, riding arenas, beet dumps, gravel pits and feed mills. The acreage reasonably necessary for the convenient use of the commercial or industrial operation should be indicated if the response to Question 13 is yes.

**Question 14:** Provide the total acreage in each agricultural use category. Your total acreage for all agricultural use categories should equal the entire acreage for the parcel(s) under review, less any residential or commercial building sites.